Topic Overview

1. Review & discuss the Cost Analysis Overview.
2. Learners post questions and responses in the chat.
3. Define the purpose of the activities.
4. Learners will figure out the activity answers in a small group.

1

Who we are?

Cost Analysis assists UF departments regarding compliance with Federal, State, and Sponsoring Agency rules and regulations. Areas include:

- Effort Reporting
- MyUFL Entry of Sponsored Commitments
- Space Reporting
- Development of F&A rate data
- Research Participant Payments

2

Why Learn Effort ?

- Payroll distributions, Academic Activity Reporting, Sponsored Research, and Human Resource functions all have an effect on creating an accurate effort report
- Effort certification is typically a major focus of audits
  - Because University employees do not fill out time sheets, effort certification confirms payroll charged to projects on sponsored grants
  - Accurate certification of effort minimizes risk and protects the University from fines and other adverse ramifications

3

What are our outcomes, today?

To make connections:

- We are an integral part of the effort reporting process.
- Know how your role contributes and interacts with effort reporting.
- Feel confident in where to go to get your questions answered and who to contact for assistance.

4

Key Terms

Effort
- The proportion of time spent on any activity and expressed as a percentage of the total professional activity for which an individual is compensated by Institutional Base Salary. Total effort for an employee must equal 100%.

Institutional Base Salary
- The base annual compensation set by the University for an employee. It includes salary increments, augmentations and paid overtime. It does not include non-service payroll items such as awards, overload payments, bonuses or other incentive payments.

Committed Effort
- The amount or percentage of time a university employee has agreed to work on a specific sponsored project.

5

Key Terms

Cost Sharing
- The portion of the total costs of a sponsored project that is not borne by the sponsor.

Mandatory Cost Sharing
- Cost sharing that is required by the sponsor as a condition for proposal submission and award acceptance.

Voluntary Committed Cost Sharing
- Cost sharing not required by the sponsor as a condition of proposal submission, but proposed in the sponsored project budget or budget justification. Once offered by the institution and agreed to by the sponsor, this becomes an obligation that the institution must fulfill.

Voluntary Uncommitted Cost Sharing
- Cost sharing that is not in the proposal or award that is voluntarily contributed to the project. There is no requirement to track such cost sharing in relation to the project.

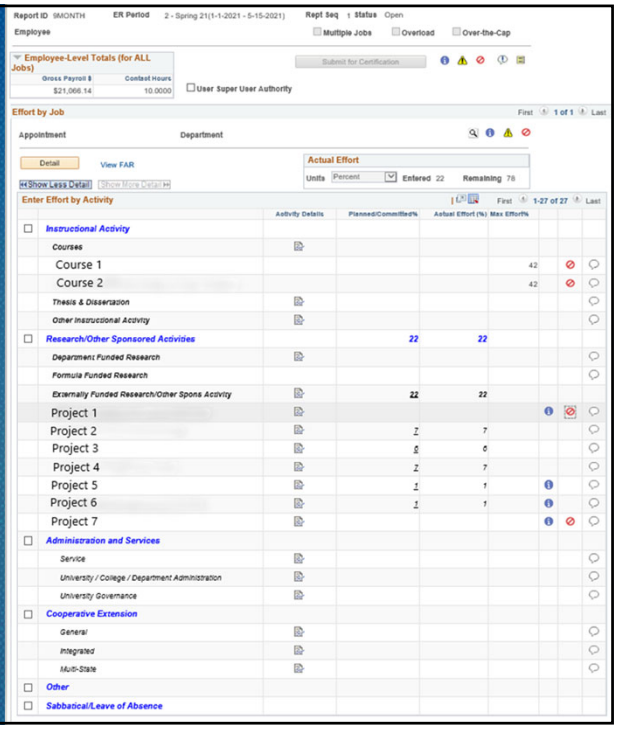
6

What is an Effort Report?

A representation of an employee's time spent each academic term for which they are compensated by the University.

Post in CHAT

- Is effort is based on a 40-hour work week? Why or why not?
- What must the effort total be equal to?
- Can effort be saved from one term to another? Why or why not?



7

Who Certifies Effort?

All faculty members

Anyone teaching a course

Anyone working on a grant

8

Why Certify Effort?

- Federal control requirements pertaining to payroll charged to sponsors
  - Payroll charges are the largest sponsored program costs and Effort confirms these charges
  - 2CFR200.430
- Report the cost of teaching a course to the state
- Tracking tenure

9

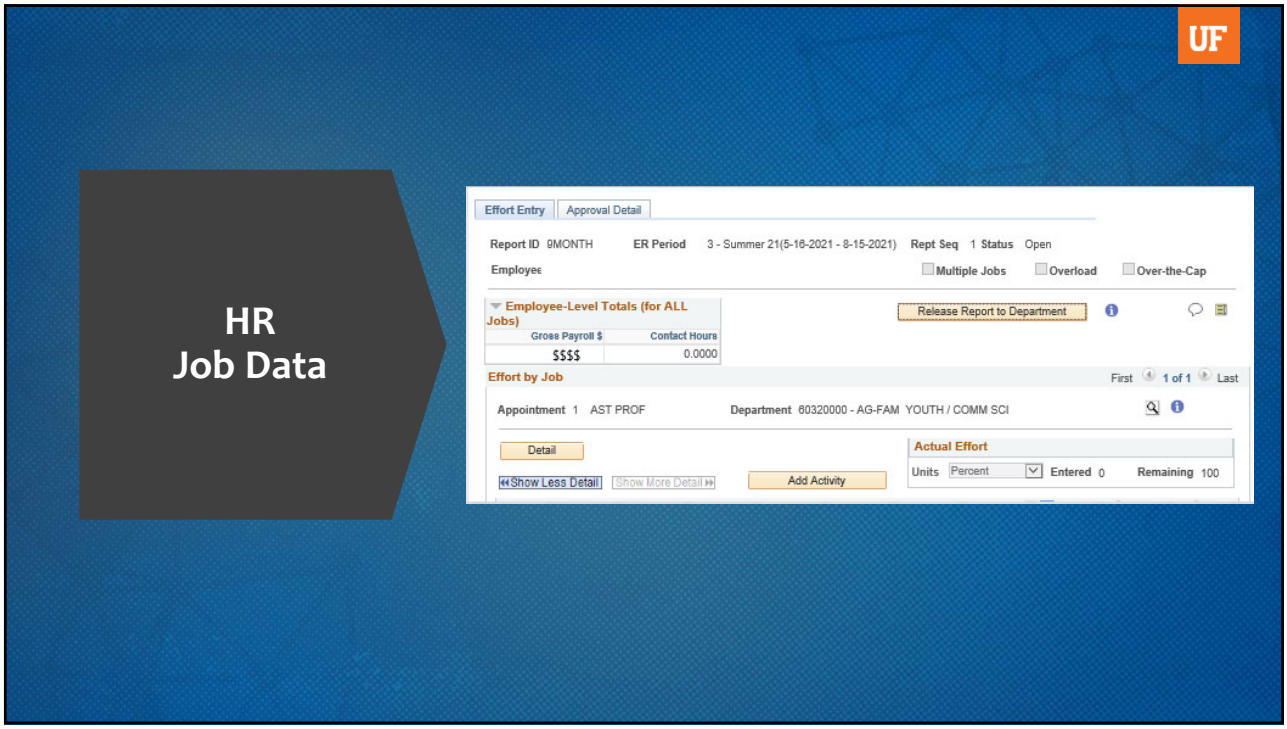
How Does Effort Receive Information?

Information	Source
Title, Department & Job	HR Job Data
Sponsored Commitments	myUFL Commitment entry by Cost Analysis
Courses	Academic Activities Reporting System
Gross Payroll	Payroll system
Expected Effort	System calculation - Greater of payroll or commitment
Actual Effort	Entered by the effort coordinator/certifier

10

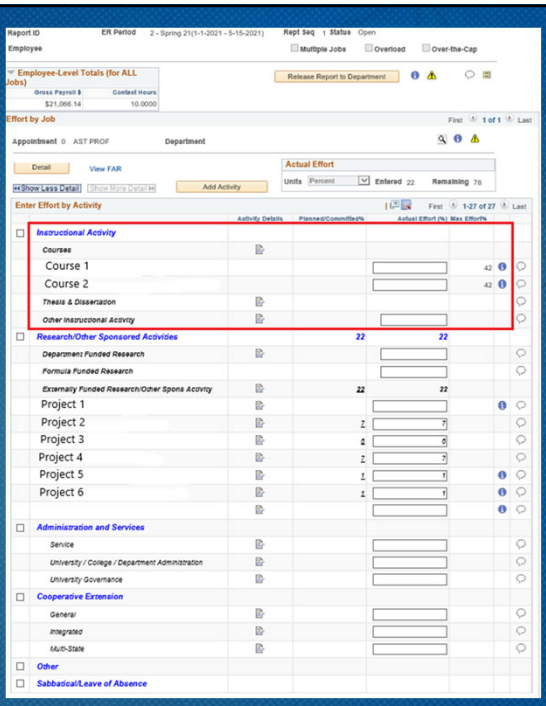
UF
The POWER of Effort!
1. HR Job Data
2. Instructional Activity
3. Payroll Distributions
4. Committed Effort
5. Actual Effort
6. CERTIFICATION!

11


UF
HR
Job Data
Effort Entry
Approval Detail
Report ID 9MONTH
ER Period 3 - Summer 21(5-16-2021 - 8-15-2021)
Rept Seq 1 Status Open
Employee
Multiple Jobs
Overload
Over-the-Cap
Employee-Level Totals (for ALL Jobs)
Gross Payroll $
Contact Hours
$$$$
0.0000
Release Report to Department
Effort by Job
First 1 of 1 Last
Appointment 1 AST PROF
Department 60320000 - AG-FAM YOUTH / COMM SCI
Detail
Actual Effort
Units Percent Entered 0 Remaining 100
Show Less Detail
Show More Detail
Add Activity

12

Instructional Activity



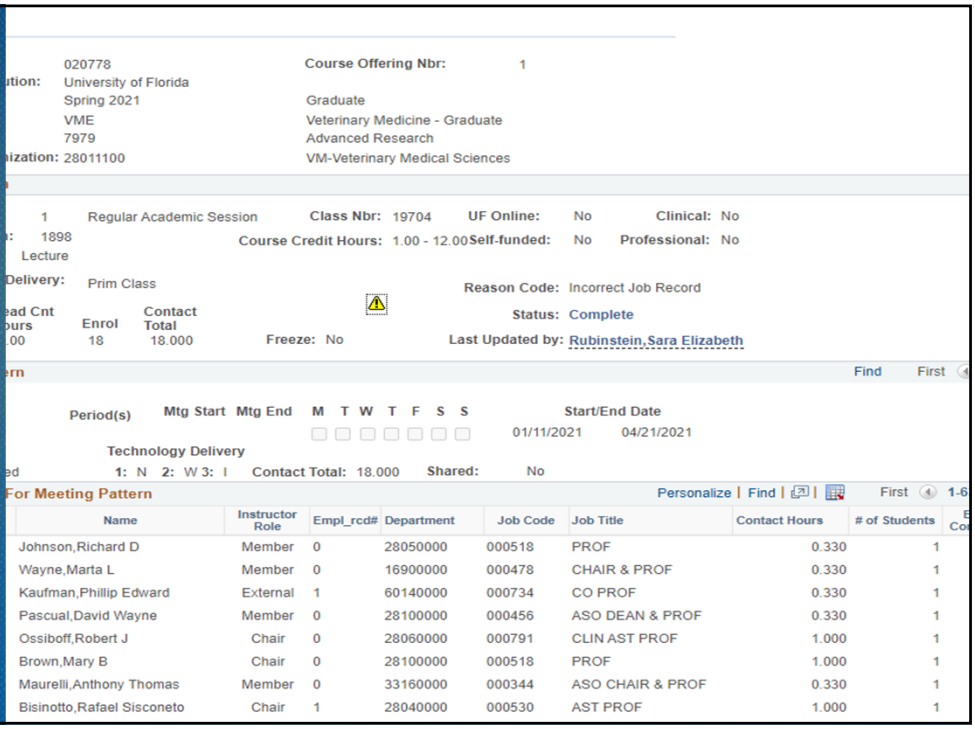
13

Academic Activity Reporting

- **Courses must be allocated in the Academic Activities Reporting (AAR) System before they will show up in Effort**
  - **Course must be marked as complete for the term**
- **Identify Course Instructor(s)**
- **Allocate Contact Hours**
  - As defined by the Florida Board of Governors, a contact hour is a standard one-hour (at least 50 minutes) classroom period
- **Committee assignments** are imported into the AAR system from GIMS

14

Academic Activity Reporting



020778 Course Offering Nbr: 1
University of Florida
Spring 2021 Graduate
VME Veterinary Medicine - Graduate
7979 Advanced Research
28011100 VM-Veterinary Medical Sciences

1 Regular Academic Session Class Nbr: 19704 UF Online: No Clinical: No
1898 Course Credit Hours: 1.00 - 12.00 Self-funded: No Professional: No
Lecture
Delivery: Prim Class Reason Code: Incorrect Job Record
Enrol 18 Contact Total 18.000 Freeze: No Status: Complete
Last Updated by: Rubinstein,Sara Elizabeth

Find First

Period(s) Mtg Start Mtg End M T W T F S S Start/End Date
01/11/2021 04/21/2021
Technology Delivery
1: N 2: W 3: I Contact Total: 18.000 Shared: No

For Meeting Pattern Personalize | Find | First 1-6

Name	Instructor Role	Empl_rcd#	Department	Job Code	Job Title	Contact Hours	# of Students
Johnson,Richard D	Member	0	28050000	000518	PROF	0.330	1
Wayne,Marta L	Member	0	16900000	000478	CHAIR & PROF	0.330	1
Kaufman,Phillip Edward	External	1	60140000	000734	CO PROF	0.330	1
Pascual,David Wayne	Member	0	28100000	000456	ASO DEAN & PROF	0.330	1
Ossiboff,Robert J	Chair	0	28060000	000791	CLIN AST PROF	1.000	1
Brown,Mary B	Chair	0	28100000	000518	PROF	1.000	1
Maurelli,Anthony Thomas	Member	0	33160000	000344	ASO CHAIR & PROF	0.330	1
Bisinotto,Rafael Sisconeto	Chair	1	28040000	000530	AST PROF	1.000	1

15

Academic Activity Reporting

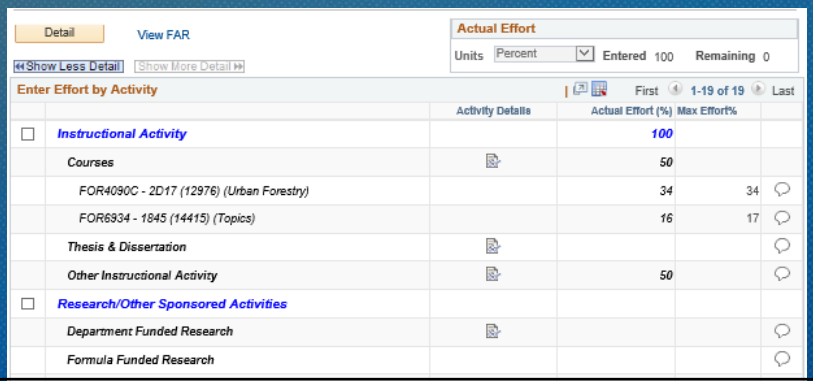
- Who can help me update the AAR system?
- Institutional Planning and Research
  - (352) 392-0456
  - Ulrich Adegbola
- AAR coordinators from all colleges and departments

Role Authorization by Role Name aa058d659.xlsx (ufl.edu)

16

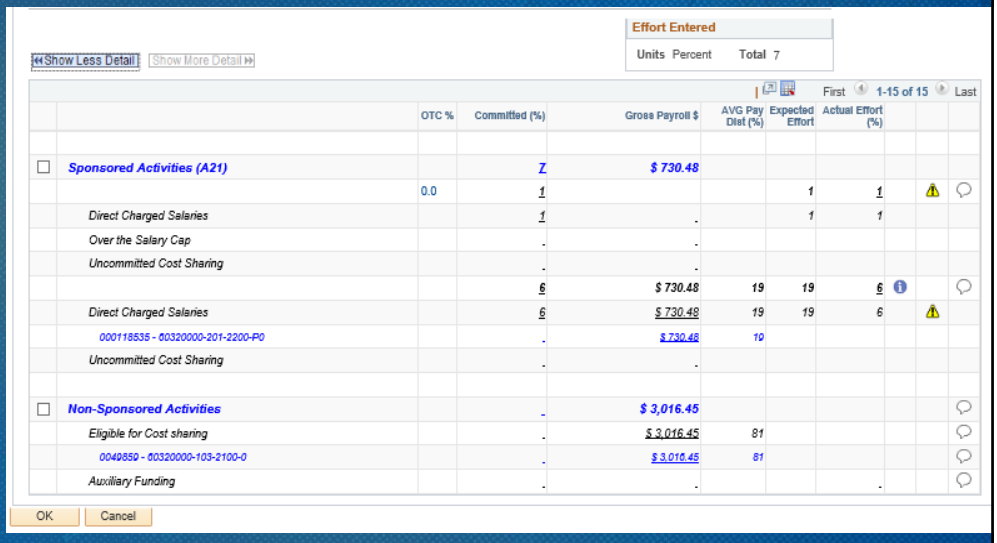
Post in CHAT

- FOR4090C was not on the faculty member's FAR. How do you determine if they taught the course?
- What steps should be taken if they did not teach the course?



17

Payroll Distributions



18

Payroll with Effort

- Payroll on a project is distributed based on the expected level of effort
- Effort reports will show where salary was charged as well as where commitments were made on sponsored programs

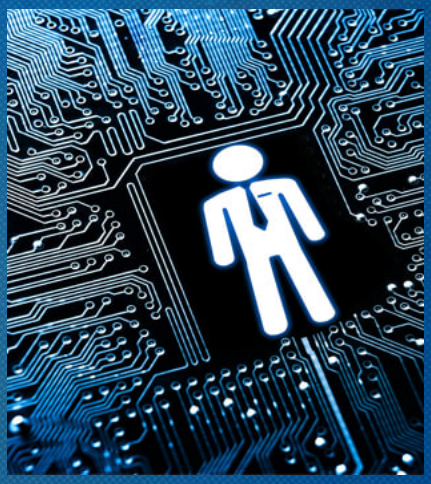
Post in CHAT

How does the expected level of effort get communicated to the payroll person in your department?

19

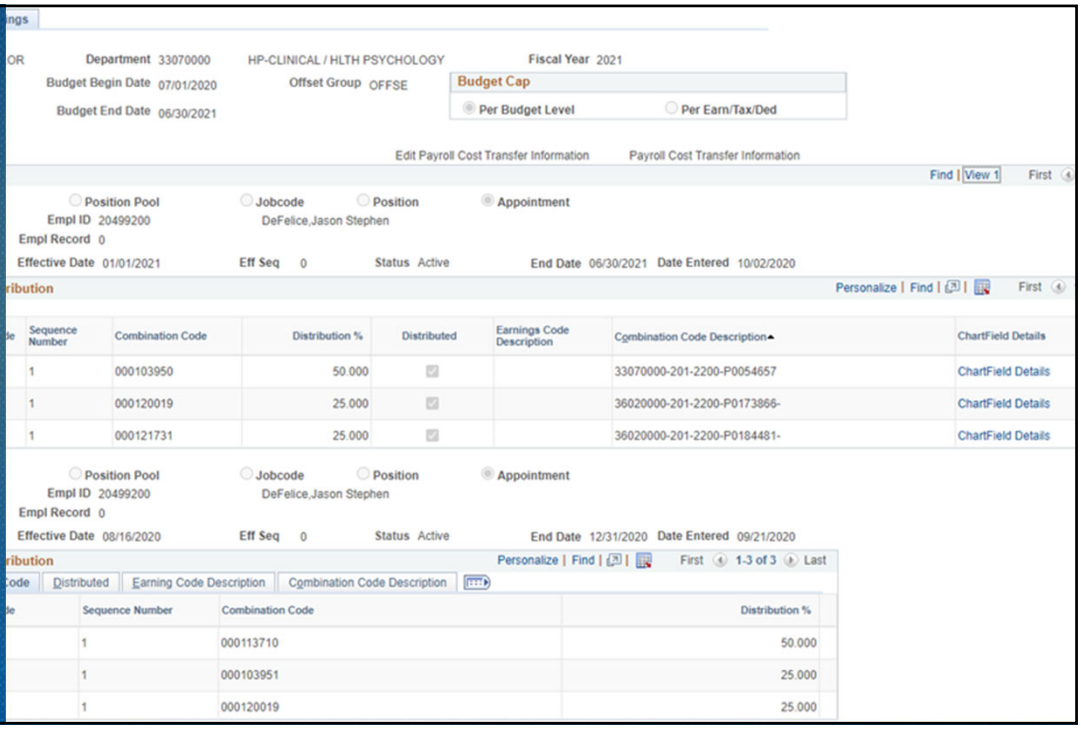
Payroll

- You MUST have entered a combo code to charge to for the entire fiscal year
- You CANNOT enter a distribution to a grant past the date the grant ends
- If you have a person who should be paid on a grant for five years, you can't put the whole five years on the payroll distribution. You must renew the distribution percentage and combo code with the change of each fiscal year



20

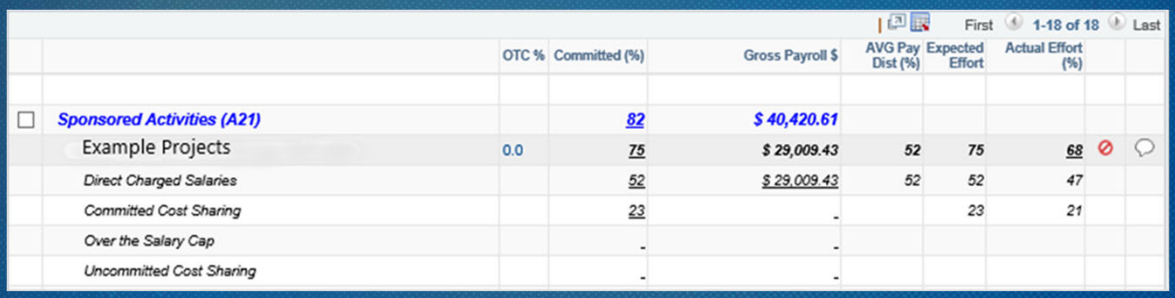
Payroll



21

Detail View

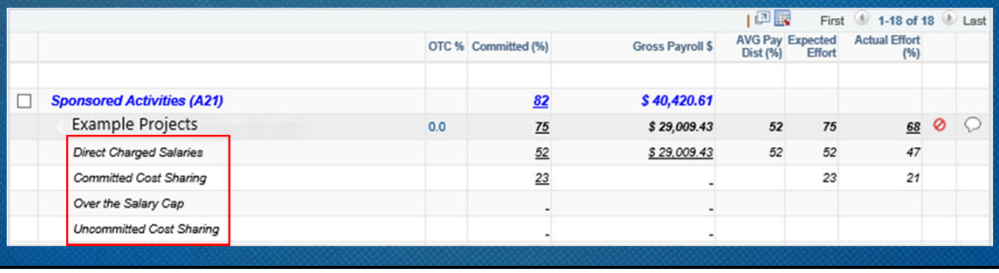
- Overview of Project
  - How payroll is currently distributed on a project for the current term
  - Committed effort for the current term



22

Detail View

- Direct charges
  - Salary charged to the grant
- Cost Share
  - Salary costs for which the University is responsible
- Over the Salary Cap
  - Legislatively-mandated limit on direct salary that can be charged
  - Current NIH Salary Cap
    - $212,100



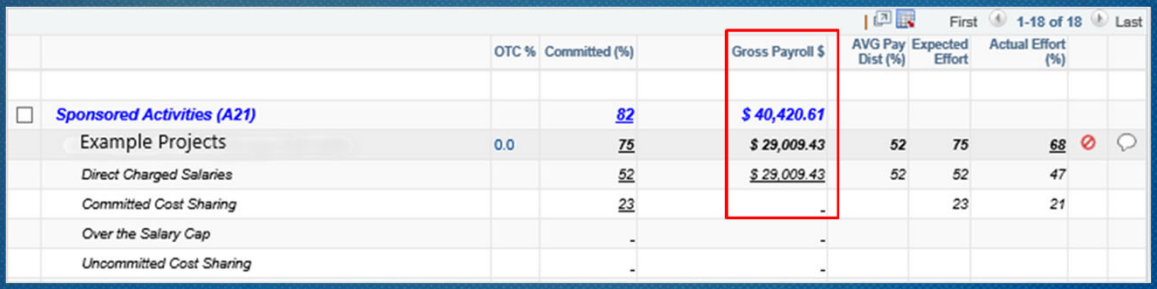
First 1-18 of 18 Last

	OTC %	Committed (%)	Gross Payroll $	AVG Pay Dist (%)	Expected Effort	Actual Effort (%)
Sponsored Activities (A21)		82	$ 40,420.61			
Example Projects	0.0	75	$ 29,009.43	52	75	68
Direct Charged Salaries		52	$ 29,009.43	52	52	47
Committed Cost Sharing		23	-		23	21
Over the Salary Cap		-	-			
Uncommitted Cost Sharing		-	-			

23

Detail View

- Gross Payroll
- Total amount of payroll assigned to the project for the term



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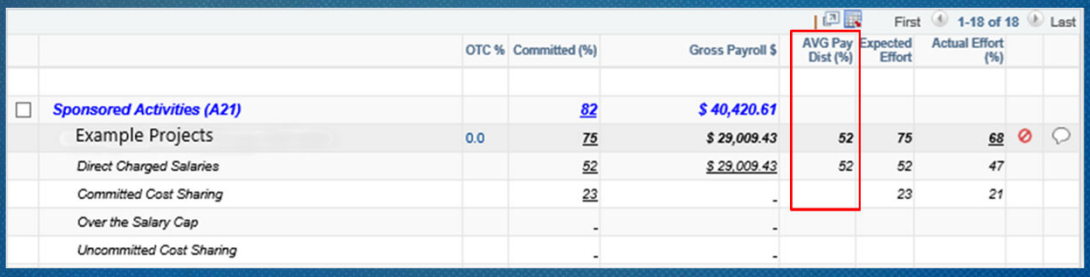
Over the Salary Cap		-	-			
Uncommitted Cost Sharing		-	-			

24

Detail View

- Average Payroll Distribution
- Percentage of the term's total payroll allocated to project
- This may not match average biweekly distributions



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Uncommitted Cost Sharing		-	-			

25

Breakout Rooms

Find	Join	Open	Select
Find Payroll Scenario on slide 28. We will give you 10 minutes to complete the scenario.	Join the breakout room.	Open your chat, turn on video and mic.	Select a spoke person to share out answers.

The Cost Analysis SMEs will stay in the main Zoom Room. If you have questions, click on the **Ask for Help** in the meeting controls.

26

Payroll Scenario

It's July 1, 2023 and time to set-up Dr. Poole's institutional base salary (IBS) distributions for FY23/24.

Dr. Poole is a 12 month faculty member with IBS of $200,000. If not on a grant, he is paid 100% from state funding (for teaching, service and departmental research). Dr. Poole has 2 awards.

- Gene Award 2024, federal grant for the time period of 7/1/22 to 6/30/2024 committed at 50% effort.
- Microbes Award 2026, federal grant for the time period of 7/1/22 to 6/30/2026, committed at 20% effort.

In June Dr. Poole completed his Faculty Assignment Report (FAR) showing what he is planning to work on. For Fall 2023, he will teach one 3-credit hour course (25% of his UF effort), do some departmental research and serve on 2 UF committees and 1 department committee (5% of his UF effort) and the rest of his effort will be on sponsored programs.

Complete how the payroll distributions would look in this case for FY2024.

27

Payroll Scenario

Using the information in the scenario determine:

- What percentages of Dr. Poole's effort will be spent on each award, on teaching and on department research for the entire FY?
- What if the commitment for Gene Award was 75% not 50%? What do you do?
- What if Dr. Poole was assigned to be the interim department chair? How would that affect payroll distributions?

28

Whole Group

Go back to the main Zoom Room
to share out

Use the chat or unmute to share your answers.

29

Payroll Resources

Finance & Accounting

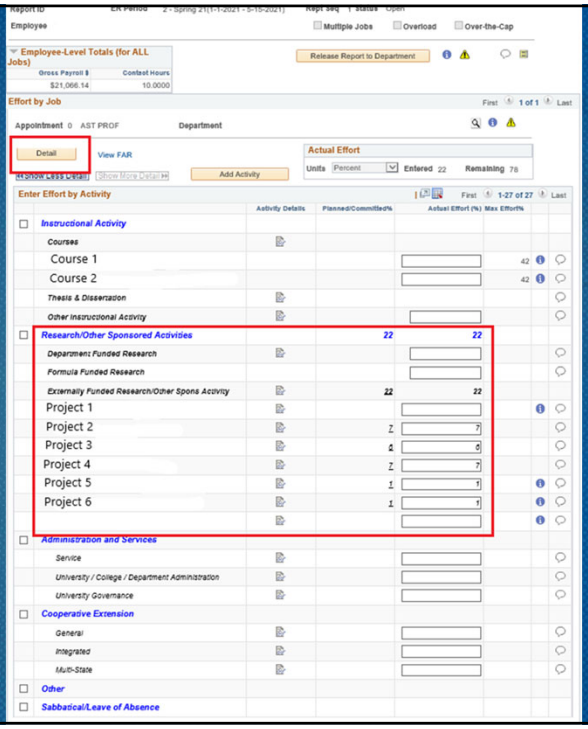
– Payroll Services

Kim Alderson-(352)294-7268

Kalderson@ufl.edu

30

Committed Effort



31

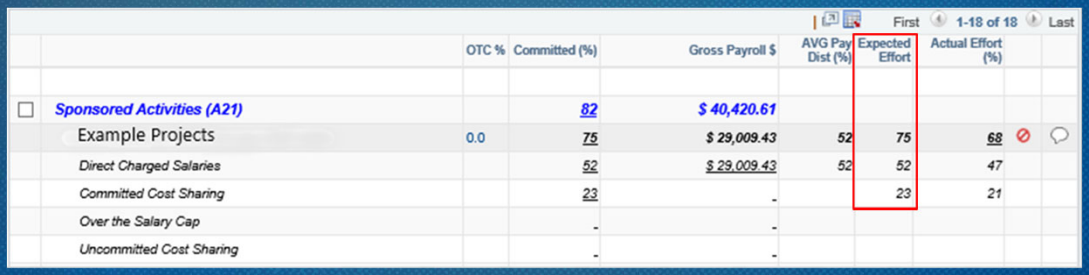
Entering Effort Commitments

- DSP and C&G reviews the award and final submitted budget against UFIRST
- Cost Analysis does a Quality Assurance review of this documentation and enters the data into myUFL based on this confirmation
- New commitment entries are reflected in the effort module after an overnight process runs

32

Detail View

- Expected effort is the greater of the committed percentage and the average payroll distribution
- 75% is expected here because the committed amount for the term is the greater of the two



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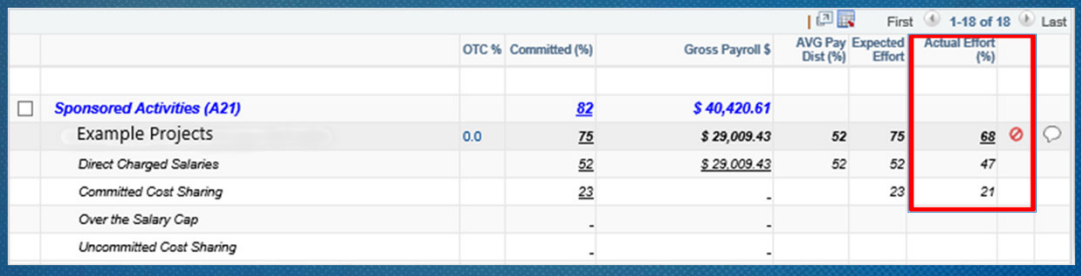
Over the Salary Cap		-	-			
Uncommitted Cost Sharing		-	-			

33

Example Exercise

Discuss options for clearing the error the project



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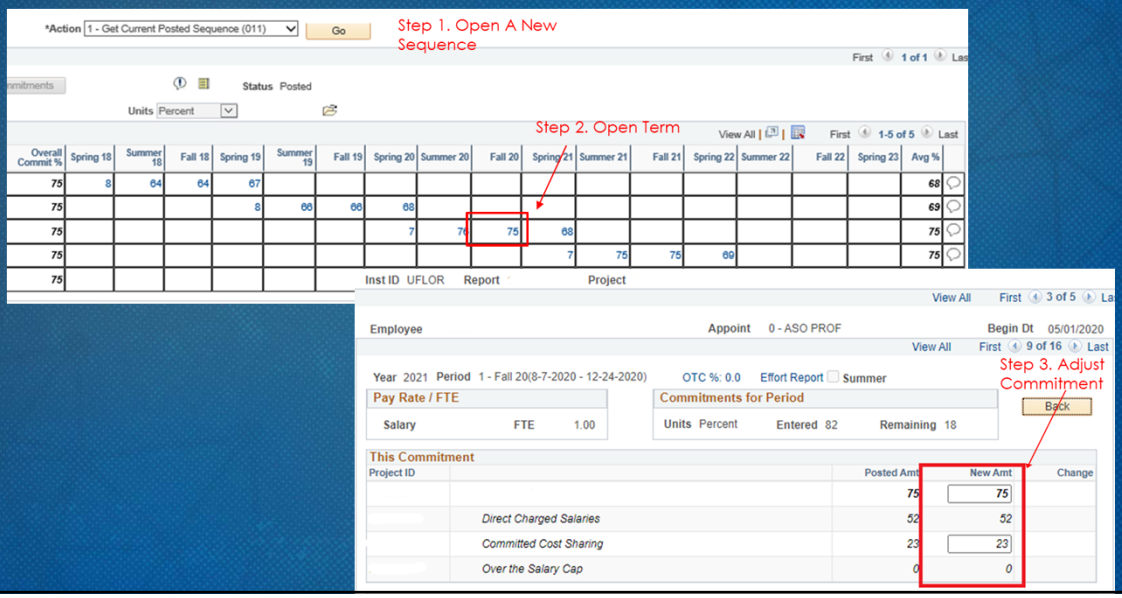
Over the Salary Cap		-	-			
Uncommitted Cost Sharing		-	-			

34

Term-By-Term Adjustment



35

Term-By-Term Adjustment

- Term adjustments reflect actual effort along the way
- Significant changes to effort should be directed to Sponsored Programs
  - ufawards@ufl.edu

3.2. Variations in effort within a sponsored project budget period

Fulfillment of an effort commitment for a sponsored project is measured over an entire project budget period, typically one year. During that period, an individual's level of devoted effort may vary. This variation is acceptable, as long as the individual fulfills the overall commitment for the entire budget period. However, a one-year project budget period spans multiple effort periods and the individual is obligated to charge salary to the project and to certify devoted effort consistent with actual effort within the effort period.

For example, an individual who has committed 30% effort to a federal-funded project during a calendar year budget period could fulfill that commitment by expending 40% effort during the first six months of the year and 20% during the second six months. Consequently, each effort report would show something other than 30% effort. It is not permissible to allocate salary at a constant 30% rate for the entire budget period, because actual effort is substantially greater during the first half of the budget period than the second half.

In accordance with 2 CFR 200, a 25% or greater reduction in the level of committed effort of the PI (and all key persons named on NIH awards) should be approved *prior to the change and in writing* by the sponsor's Grants Officer. It is not sufficient to simply communicate the change to the Program Officer.

For key personnel, a decrease in effort greater than 25% should be reviewed to assess whether the scope of work for that project has changed. Any change in the scope of work should be approved *prior to the change and in writing* by the sponsor's Grants Officer. The key personnel named in the Notice of Award may differ from key personnel identified by UF in the proposal. If the Notice of Award lists no key personnel other than the principal investigator, then the PI is the only person whose significant changes in work activity require prior approval.

36

Breakout Rooms

Find	Join	Open	Select
Find Scenario on slide 39 on participant's handout. You will be solving a scenario. We will give you 8 minutes to complete the scenario.	Join the breakout room.	Open your chat, turn on video and mic.	Select a spoke person to share out answers.

The Cost Analysis SMEs will stay in the main Zoom Room. If you have questions, click on the **Ask for Help** in the meeting controls.

37

Scenario

Surprisingly, a third NOA came through on 8/16/23 for Dr. Poole that is only 3 months long but has a Sponsor-accelerated start date of 9/1/23 and an end on 11/30/23. Dr. Poole committed 5% of his effort to this grant.

Unfortunately, the equipment he needs to conduct the research is broken beyond repair, and there is no cost included in the award to replace it. Additionally, the research assistant he wants to work on this project has just quit school to audition for The Voice and has moved to Los Angeles. He would have to bring on two new Grad research assistants to replace this one.

Also, he was just informed by his Chair that he'll need to pick up another class during the fall as one of his colleagues will be out on maternity leave delivering triplets! He would be released from any service activities for fall 2023 because of picking up this additional course.

38

Activity Questions

- Dr. Poole's commitment is 5% direct charged. If Dr. Poole needs to hire additional staff, how does this change the commitment?
- What are ways Dr. Poole can replace his equipment?
- Would picking up a new class change his payroll distributions?

39

Whole Group

Go back to the main Zoom Room to share out

Use the chat or unmute to share your answers.

40

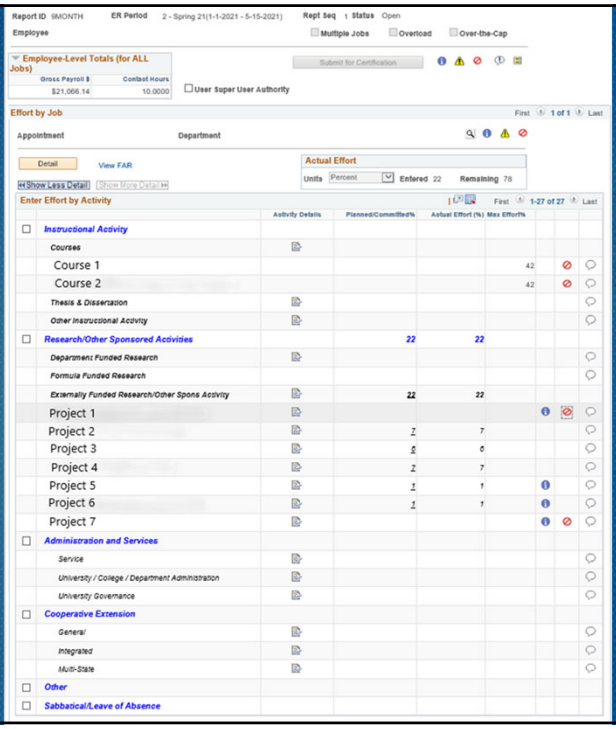
Commitment Resources

myUFL Commitment
Finance and Accounting – Cost Analysis
Gene Hoskins – genech@ufl.edu
commitments@admin.ufl.edu

UFIRST Effort & Institutional Efforts
Division of Sponsored Programs
Ufawards@ufl.edu

41

Actual Effort



42

Effort Certification

- Requires the faculty member to certify their own effort and the effort of non-faculty employees who are paid from their sponsored projects.
- PIs must work closely with the Admin Team to address any errors before certification of effort can be completed.

43

Meeting with Faculty

- Review projects and courses one-by-one
- Verify employee distributions
- Review any pending actions with the PI (follow up emails, waiting on PI, RA, central, agency, subs)
- Expiring projects, inquire if the PI plans to request NCE or move employees
- Inquire about upcoming proposals or awards

44

Effort Standards

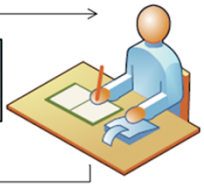
- Actual effort cannot exceed 100%
- Effort is not based on a standard (e.g., 40-hour) work week
  - Based on percentage of total time worked in a given period (Regardless of the FTE)
- Effort should be a reasonable estimate of the time worked
- If an employee is paid 100% on a sponsored project, they must only work on that project and nothing else

45

Approval Path – CERT_PI

Effort Initiator (Cost Analysis/OIPR) releases the Effort Certification to the Department Effort Coordinator

The Effort Coordinator reviews the individual's courses, commitments, payroll, etc. to allocate the effort to be ready to certify



The PI/Supervisor reviews if the information is correct. If the information is not correct, the PI must deny the report and send it back to the Effort Coordinator. The PI cannot make changes at this step.

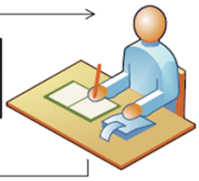
Once certified, if there are no overrides to errors, the system will automatically finalize the report and advance it to Cost Analysis/OIPR.

46

Approval Path – CERT_EMPLOYEE

Effort Initiator (Cost Analysis/OIPR) releases the Effort Certification to the Department Effort Coordinator

The Effort Coordinator reviews the individual's courses, commitments, payroll, etc. to allocate the effort to be ready to certify



The Employee reviews if the information is correct, makes any changes that are needed and then certifies the effort once reviewed

If no changes are made by the employee, the system automatically finalizes the certification report!

If changes are made by the employee, the report will route back to the Effort Coordinator for finalization.

47

Effort Resources

https://www.fa.ufl.edu/departments/cost-analysis/

48

Solving Errors for Payroll

Project P0013716 has an error.

Why is the system flagging this project as an error?

	Committed (%)	Gross Payroll $	AVG Pay Dist (%)	Expected Effort	Actual Effort (%)
P0013716 - NASA - Schuerger	**10**	**$ 11,633.19**	**29**	**29**	**29**
Direct Charged Salaries	10	$ 11,633.19	29	29	29
000097510 - 60190000-201-2200-P0013716	-	$ 11,633.19	29		
Uncommitted Cost Sharing	-	-			
P0048413 - Methanogens on Mars	**29**	**$ 11,340.27**	**28**	**29**	**29**
Direct Charged Salaries	29	$ 11,340.27	28	29	29
000102352 - 60190000-201-2200-P0048413	-	$ 11,340.27	28		
Uncommitted Cost Sharing	-	-			
P0054630 - NASA AMES RES CTR	**30**	**$ 11,340.27**	**28**	**30**	**28**
Direct Charged Salaries	30	$ 11,340.27	28	30	28
000103424 - 60190000-201-2200-P0054630	-	$ 11,340.27	28		
Uncommitted Cost Sharing	-	-			

49

Commitment Errors

Project 00116116 has an error . There are two different errors. What is the cause of the errors and how are they corrected?

		Committed (%)	Gross Payroll $	AVG Pay Dist (%)	Expected Effort	Actual Effort (%)
00116116 - R01 with NCH & CNMC	0.0	**13**			**13**	
Direct Charged Salaries		13	-		13	
Over the Salary Cap		-	-			
Uncommitted Cost Sharing		-	-			
00119529 - STABILITY TESTING OF CLINICAL		**1**	**$ 1,704.51**	**3**	**4**	**3**
Direct Charged Salaries		-	$ 1,704.51	3	3	2
Committed Cost Sharing		1	-		1	1
Uncommitted Cost Sharing		-	-			
00120819 - R01 resub w/ Duke	0.0	-				
Direct Charged Salaries		-	-			
Over the Salary Cap		-	-			
Uncommitted Cost Sharing		-	-			
00125173 - Quality Control Testing of rAA		**1**	**$ 1,136.35**	**2**	**2**	**1**
Direct Charged Salaries		1	$ 1,136.35	2	2	1
Uncommitted Cost Sharing		-	-			
00126282 - Production and Testing of rAAV		-				
Uncommitted Cost Sharing		-	-			
P0020638 - NSU Immunomix GMP		-	**$ 2,840.88**	**5**	**5**	**5**
Direct Charged Salaries		-	$ 2,840.88	5	5	5
Uncommitted Cost Sharing		-	-			

50

Effort Resources

Finance and Accounting
– Cost Analysis

Brenda Harrell
Effort@admin.ufl.edu

51

Reporting Fraud

If you are not sure if fraud is happening, talk to someone in Finance & Accounting, a trusted advisor, a supervisor, or someone you trust.

To report potential legal, policy, or ethical conduct violations or concerns.

Anonymous Compliance Hotline: 1-877-556-5356
https://app.mycompliancereport.com/report.aspx?cid=uofl

University of Florida Compliance Hotline:
https://compliance.ufl.edu/uf-compliance-hotline-2/

UF Controller's Office: 352-392-1321

52

Wrap Up

1. What was your biggest takeaway from today's session?
2. What information from today's session do you think you might use in your job? What would you like to learn more about?
   - Use the chat or unmute to share your answers.
   - Be sure to take your own notes.

53

Questions

54

UF
Thank you for attending!
Brenda Harrell
Associate Controller
352-294-1111
bbh@ufl.edu
Gene Hoskins
Manager
352-294-1480
genech@ufl.edu

55